

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh rasio keuangan antara lain *Current Ratio*, *Quick Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Receivable Turn Over*, *Inventory Turn Over*, *Profit Margin on Sales*, *Return on Investment* terhadap perubahan laba pada perusahaan *Cosmetics and household* yang terdaftar di Bursa Efek Indonesia. Periode Penelitian yang digunakan yaitu selama 4 tahun mulai tahun 2011 sampai tahun 2014.

Pengumpulan data pada penelitian ini menggunakan data Sekunder, berupa pengumpulan data dari Bursa Efek Indonesia. Sampel yang digunakan sebanyak 4 perusahaan yaitu perusahaan *Cosmetics and household* yang terdaftar di Bursa Efek Indonesia yang mempublikasikan laporan keuangan secara rutin dari tahun 2011 sampai tahun 2014. Variabel dalam Penelitian ini berupa delapan variabel bebas yaitu yang *Current Ratio*, *Quick Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Receivable Turn Over*, *Inventory Turn Over*, *Profit Margin on Sales*, *Return on Investment* mempengaruhi perubahan laba sebagai variabel terikat, dan teknik analisis yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa secara parsial didapatkan bahwa perubahan *Current Ratio*, *Quick Ratio*, dan *Profit Margin on Sales*, mempunyai pengaruh signifikan terhadap perubahan laba. Variabel *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Receivable Turn Over*, Variabel *Inventory Turn Over*, *Return on Investment* tidak berpengaruh signifikan terhadap perubahan laba.

Kata kunci : Rasio Keuangan, Perubahan Laba

ABSTRACT

This research is aimed to find out the influence of financial ratios among Current Ratio, Quick Ratio, Debt to Asset Ratio, Debt to Equity Ratio, Receivable Turnover, Inventory Turnover, Profit Margin on Sales and Return on Investment to changes in profit on Cosmetics and Household Companies which are listed in Indonesian Stock Exchange. The research has been conducted in 4 years 2011-2014 periods.

The data collection has been carried out by using secondary data which has been collected from Indonesia Stock Exchange. The samples are 4 companies i.e. Cosmetics and household companies which are listed in Indonesia Stock Exchange and these companies have published their financial statement consecutively from 2011 to 2014. There are 8 variables in this research i.e.: Current Ratio, Quick Ratio, Debt to Asset Ratio, Debt to Equity Ratio, Receivable Turn Over, Inventory Turnover, Profit Margin on Sales, Return on Investment which influence the changes in profit as dependent variable, and the analysis technique has been done by using multiple linear regressions analysis.

The result of the research shows that the changes in Current Ratio, Quick Ratio, and Profit Margin on Sales have significant influence to the changes in profit. The variables, i.e. Debt to Asset Ratio, Debt to Equity Ratio, Receivable Turnover, Inventory Turnover, and Return on Investment do not have any significant influence to the changes in profit.

Keywords: Financial ratio, changes in profit